



tax commissioner's office annual report **2007**

COLUMBIA COUNTY
GEORGIA

tax commissioner's
office



Kay **Allen**

Tax Commissioner



Dwight **Johnson**

Deputy Tag Agent



Diana **Hamilton**

Financial Manager



Shelley **Usry**

Property Tax Office Manager

EVANS CAMPUS



MOTOR VEHICLE DIVISION



Motor Vehicle Services

Open Monday - Friday
8:00 am - 5:00 pm

Location: Columbia County Government Center
Building B
630 Ronald Reagan Dr.
Evans, GA 30809

Mailing Address: P.O. Box 2330
Evans, Georgia 30809

Phone: (706) 868-6884

Fax: (706) 868-3478



PROPERTY TAX DIVISION



Property Tax Services

Open Monday - Friday
8:00 am - 5:00 pm

Location: Columbia County Government Center
Building C, 2nd Floor
630 Ronald Reagan Dr.
Evans, GA 30809

Mailing Address: P.O. Box 3030
Evans, Georgia 30809

Phone: (706) 261-TAXX (8299)

Fax: (706) 312-1357

APPLING CAMPUS



Motor Vehicle & Property Tax Services

Open Tuesday - Friday
9:00 am - 6:00 pm

Location: 1959 Appling Harlem Hwy.
Appling, Georgia 30802

Mailing Address: P.O. Box 1010
Appling, Georgia 30802

Phone: (706) 541-1808

Fax: (706) 541-4004



service is key

Excellent quality service in collecting and disbursing ad valorem tax is a key objective of the Tax Commissioner. Adding a variety of services over the past several years has facilitated the accomplishment of this goal. Whether you purchase a tag for your vehicle or pay property tax on your home, the expertise and knowledge of the staff enables the type of service customers expect.

When I became Tax Commissioner in 1985, there was one office located in Appling, the county seat. Shortly into my first term, I succeeded in securing a mobile home, opening a location in Evans near the current Columbia County Water Department on Evans To Locks Road. Back then, the Evans office serviced motor vehicle patrons, and the Appling office serviced both motor vehicle and property tax patrons. In 1996 we relocated the Motor Vehicle Division to the current site on the Evans Campus. In 2004 an additional office, Building C, was built since the judicial center was not large enough to contain the Tax Commissioner functions. This office handles all tax matters except those dealing with Motor Vehicles.

The growth of Columbia County over the past twenty years has created a challenge for the Tax Commissioner's Office. That challenge has been met year after year by adjusting to the needs of the taxpayers.

- Additional assistance windows have been added to help keep lines to a minimum in both Property Tax and Motor Vehicle Divisions.
- Modern technology has been utilized by offering internet payment capability.
- Extended hours have been implemented in Appling.
- Two payment drop boxes have been installed for taxpayer convenience; one drive-up and one walk-up.

I like to offer choices to our taxpayers by creating additional options of payment. These are among many forward thinking processes that have been added and continue to be improved upon by the proficient motor vehicle and property tax staff.

The entire staff is committed to accountability, quality customer service, and efficiency. Please feel free to contact our office with comments or feedback: propertytax@columbiacountyga.gov or motorvehicle@columbiacountyga.gov.

Sincerely,

Kay K. Allen
Tax Commissioner



table of **contents**

4	Purpose, Vision, Mission
5	Goals & Accomplishments
6	Customer Service
8	Department of Motor Vehicles
10	Department of Property Tax
15	Important Dates
16	Locations & Hours of Operation

**purpose**

The Tax Commissioner is responsible for every phase of collecting property taxes; from processing applications for homestead exemptions through preparing the digest; from creating tax bills to collecting and disbursing funds to authorities; from preparing vehicle title work to processing tag renewals. Property taxes are levied on real estate, personal property, and public utilities; including timber, heavy duty equipment, motor vehicles and mobile homes.

The Tax Commissioner disburses tax revenues to state, county, school, and city governing authorities. As tag agent for the State of Georgia, the Tax Commissioner is also responsible for collecting all taxes, fees, and penalties for motor vehicles applicable under the Georgia Code. The Tax Commissioner enforces all regulations mandated by the State.

vision

Provide excellent customer service to our citizens.

mission

The Columbia County Tax Commissioner's Office pledges to provide tag and tax services that are accessible and responsive to the needs of the county and its citizens through innovation, technology, and a professional workforce.



goals & accomplishments

GOALS

- Continue employee development through cross training to ensure optimum service to the taxpayers of Columbia County.
- Publish a unique annual report beyond the scope of typical annual information provided to the county. Post it online at the Tax Commissioner's website for viewing by the public.
- Pursue ability to renew a motor vehicle license plate by phone using Interactive Voice Response (IVR).
- Install a payment drop box at the Appling Office location for customer convenience.
- Pursue the addition of drive-thru services for tag renewals at the Evans Campus.

ACCOMPLISHMENTS

- Operated the Tax Commissioner's Office within the approved budget for 24 years.
- Launched the Tax Commissioner's Webpage in April of 1999, and since then have continually made revisions and improvements to provide the most up-to-date and informative service to the public.
- Continued intense training of Tax Commissioner personnel to maintain and improve levels of proficiency as changes in procedures are mandated by legislation.
- Continued acceptance of tag and tax payments over the web; a convenience which can be performed anytime, day or night.
- Each employee in the Motor Vehicle Division assisted a minimum of 75 people/phone calls per day, totaling close to 200,000 transactions for the year.
- Designated the Appling Office as the customer service center for Automobile Dealers. Documentation is being completed expeditiously with a 24-hour turn-around.
- Continued to maintain a property tax collection rate greater than 98%.
- Aggressively communicated homestead exemption application guidelines by mailing tax information brochures to new homeowners, publishing data in the county water bill inserts, issuing press releases, and advertising in both the local paper and on the Tax Commissioner's website.
- Streamlined the Certificate of Permanent Location Mobile Home process by directing the flow of all documents through the Tax Commissioner's Office. This enables a complete and accurate account of the records, saving taxpayers and attorney's time and money.



MOTOR VEHICLE - 2007 TAXES COLLECTED & DISTRIBUTED

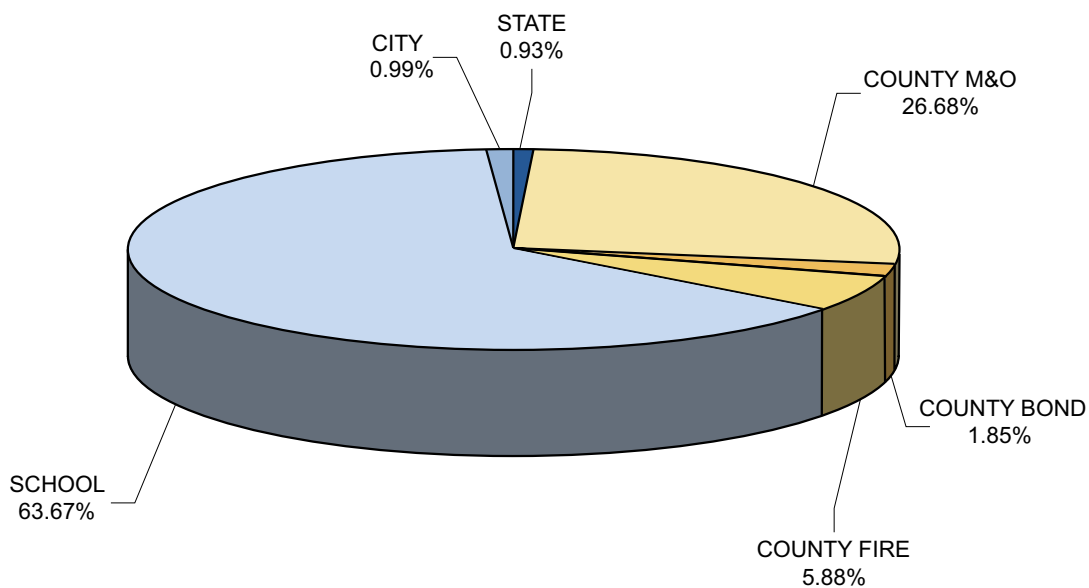
YEAR	STATE	COUNTY M&O	COUNTY BOND	COUNTY FIRE	SCHOOL	CITY	TOTAL TAX
2007	\$85,038	\$2,449,105	\$170,075	\$539,892	\$5,843,832	\$90,843	\$9,178,785
2006	\$79,844	\$2,245,251	\$213,986	\$509,813	\$5,486,972	\$77,111	\$8,612,977
*2005	\$71,714	\$2,020,931	\$220,881	\$459,215	\$4,928,234	\$65,970	\$7,766,945
2004	\$71,599	\$1,984,723	\$220,525	\$0	\$4,920,283	\$62,160	\$7,259,290
2003	\$71,148	\$2,006,347	\$184,983	\$0	\$4,889,230	\$60,389	\$7,212,096
2002	\$69,568	\$2,045,298	\$97,395	\$0	\$4,780,710	\$58,471	\$7,051,442
2001	\$68,475	\$1,799,832	\$312,844	\$0	\$4,713,176	\$56,835	\$6,951,163
2000	\$65,144	\$1,713,560	\$297,896	\$0	\$4,572,727	\$53,600	\$6,702,926

As of June 30, 2008

County Fire Tax

* First year of fire tax collection on motor vehicles.

Motor Vehicles - 2007 Taxes Collected & Distributed



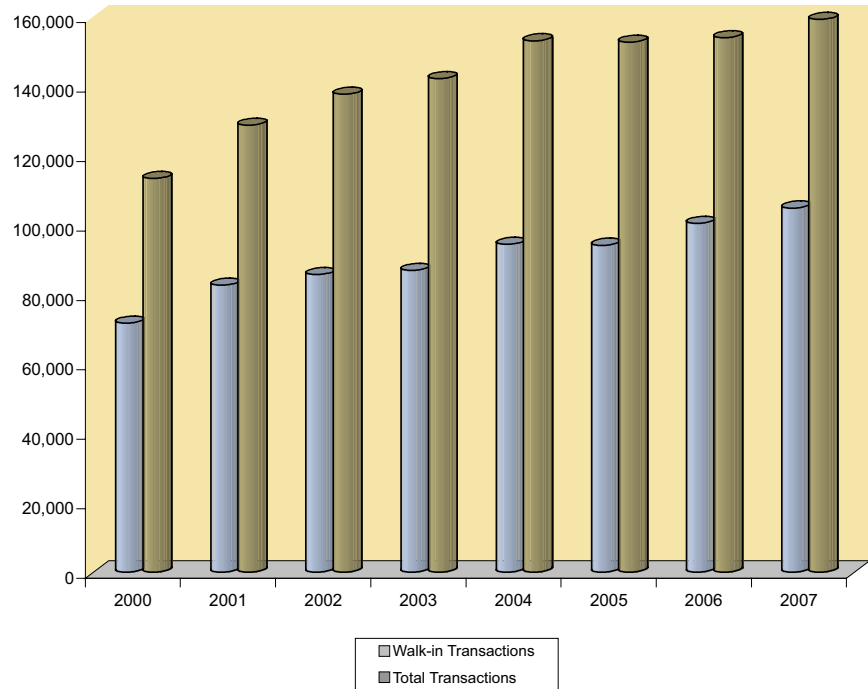


motor vehicle transactions

MOTOR VEHICLE DIVISION ANNUAL TRANSACTIONS

	Total Transactions	In-Person Transactions
2000	113336	71706
2001	128695	82609
2002	137618	85683
2003	142144	86926
2004	153006	94403
2005	152612	94137
2006	153890	100476
2007	159164	104843

Motor Vehicle Annual Transactions



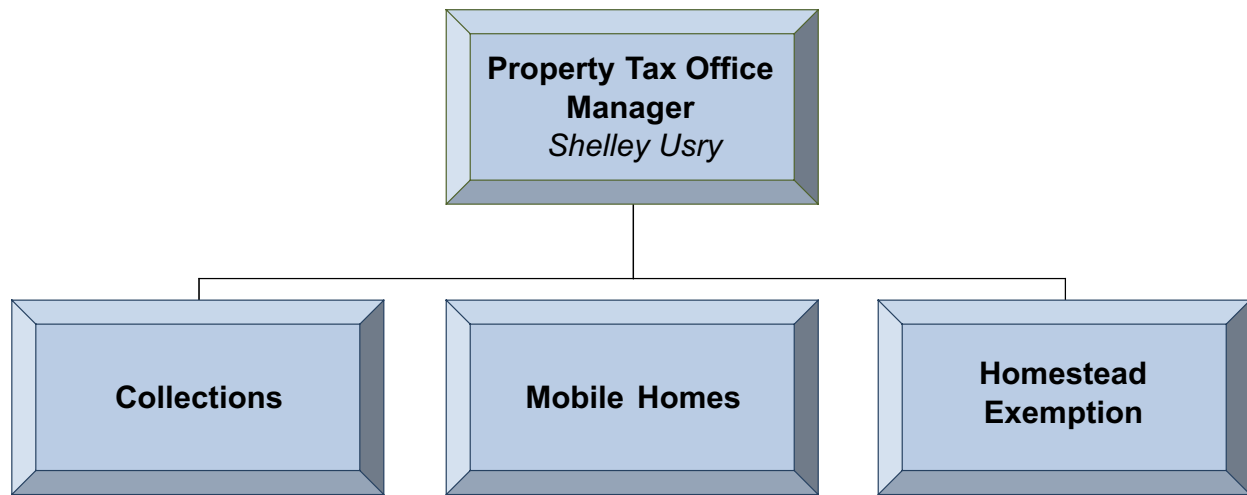
Internet renewals are encouraged; however both Motor Vehicle Offices assist walk-ins. The Evans Office processes primarily in-person transactions, and the Appling Office processes all motor vehicle mail and dealer work.



This composition of training and promotions has resulted in a sound structure for customer service. Customers can be assured that they receive service from a truly knowledgeable and qualified staff member. A further result has been the ability of the staff to move customers through the line quickly and still maintain a near 100% accuracy rate in completion of official documents.

A primary force in the entire Tax Commissioner's Staff is their willingness. If processes are discovered, they are discussed. As atypical issues arise, they are addressed. If it is discovered that staff assistance is needed, backup personnel shift into gear. We are proud of our ability to provide outstanding customer service.

2007 **tax commissioner's** office



Property Tax Structure

The Property Tax Office has also experienced change over the past couple of years. With the increase in population and continued sales and purchases of land and homes in Columbia County, Property Tax personnel have adjusted some of their typical duties to incorporate additional ones.

Where homestead exemption applications used to be primarily accepted by two staff members they are now taken by 3 members with additional staff members as backup. The ever-changing income tax filing rules have also necessitated adjusting procedures to assist in determining the best possible exemption for an individual that is subject to net income requirements. Collection duties have been additionally assigned to the Field Revenue Agent allowing more customers to be serviced at a time, thereby reducing lines. During heavy traffic the Accounting Team assists with collections. The Delinquent Team researches difficult property issues. These enhancements to duties ensure taxpayers are receiving high quality assistance.

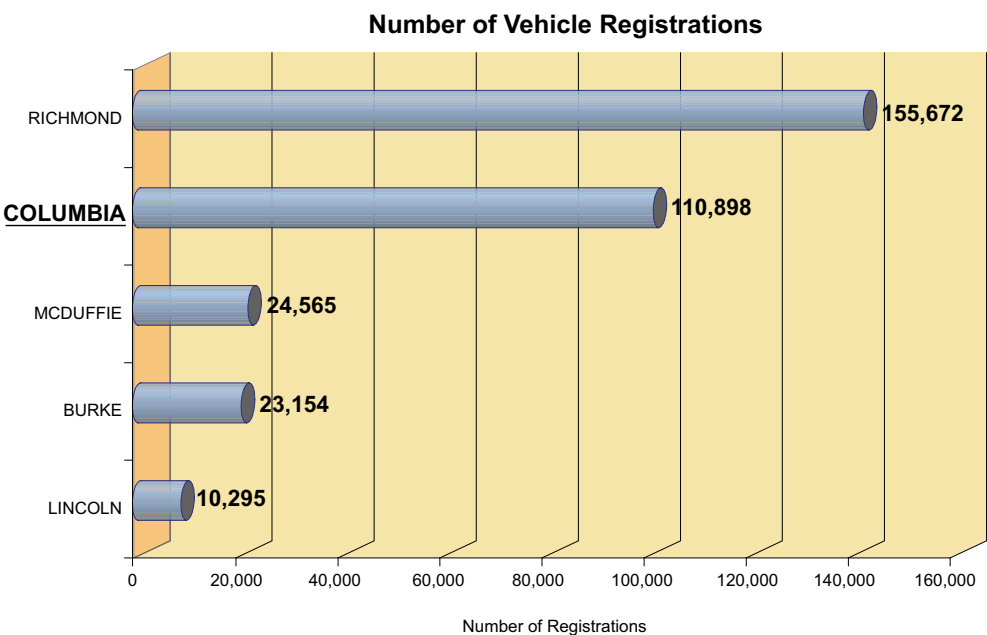
—WORK

s to perform as a team. As knowledge is gained, it is shared. As innovative
re communicated. All personnel are acutely aware of their surroundings. If it
r. Many taxpayers have noted that our offices are some of the friendliest they

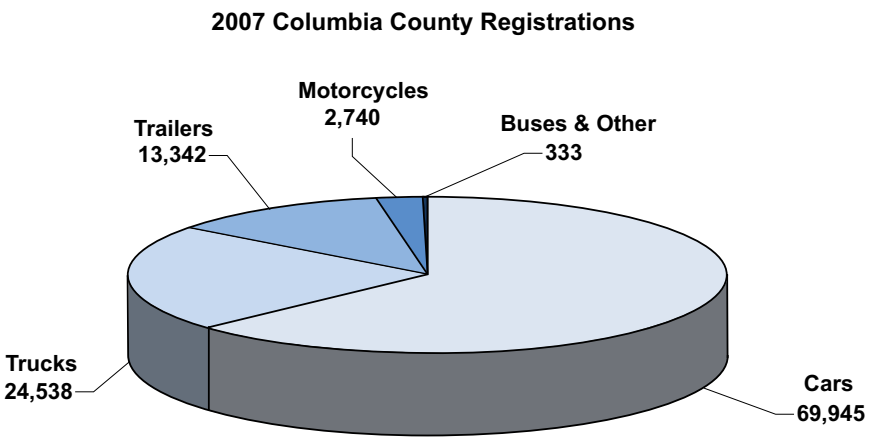
x to Teamwork!

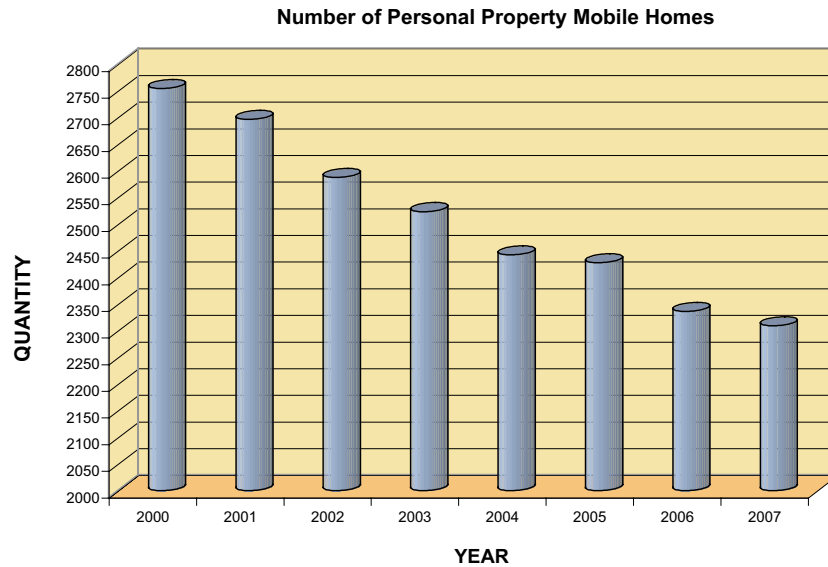


neighboring
county
motor vehicle
registrations

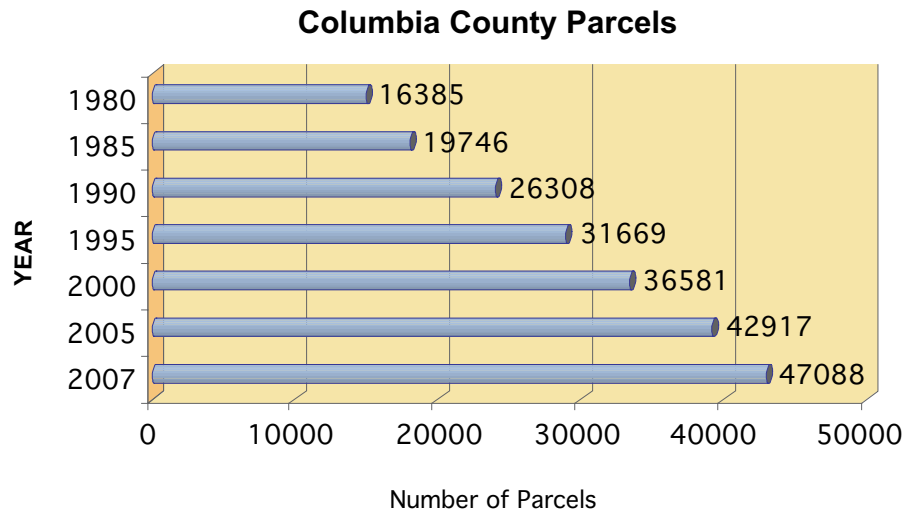


Since the year 2000, the number of motor vehicle registrations has increased 27% largely due to the increase in population.





The number of mobile homes in Columbia County has declined each year. New mobile homes must follow a county ordinance that requires singlewides be placed on a minimum of 5 acres of land and doublewides be placed on a minimum of 2.5 acres of land.



As Columbia County's population has increased, so have the number of parcels. Developers usually purchase large parcels, divide them into smaller parcels, and then build homes for resale. The dividing of the large parcels is what increases the total number of parcels in the county.



FINANCIAL REVIEW: TAX COMMISSIONER TOTAL REVENUE COLLECTION AND DISTRIBUTION

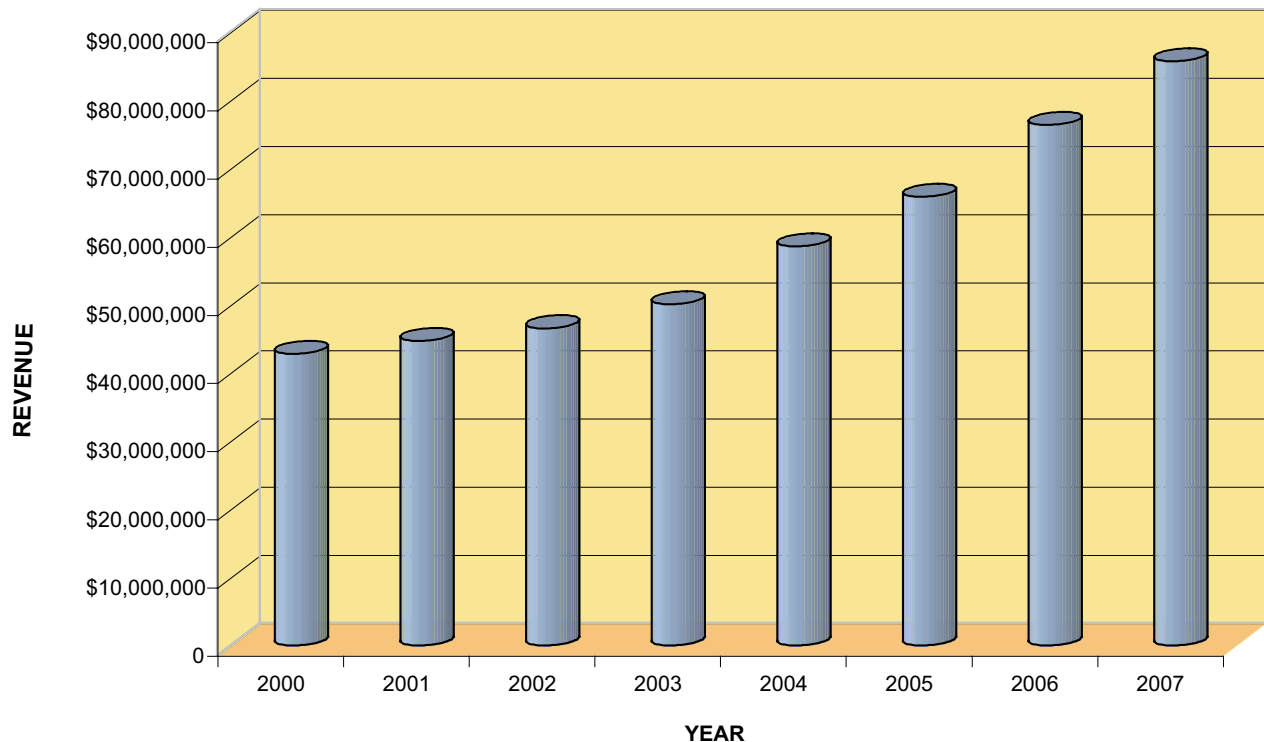
	School Tax	County Tax	County Bond	Fire Tax	Grovetown	Harlem	State Tax	TOTAL
2007	\$53,406,287.00	\$21,916,039.00	\$3,728,667.00	\$5,083,475.00	\$668,005.00	\$178,466.00	\$777,525.00	\$85,758,464.00
2006	\$48,310,330.00	\$20,530,344.00	\$1,525,745.00	\$4,556,039.00	\$547,830.00	\$156,346.00	\$730,882.00	\$76,357,516.00
2005	\$41,731,953.00	\$17,214,813.00	\$1,768,264.00	\$3,935,905.00	\$402,432.00	\$139,969.00	\$628,484.00	\$65,821,820.00
*2004	\$37,183,482.00	\$15,032,400.00	\$1,809,581.00	\$3,471,683.00	\$340,109.00	\$134,970.00	\$557,206.00	\$58,529,431.00
2003	\$33,830,138.00	\$13,656,941.00	\$1,650,980.00	\$0.00	\$284,086.00	\$130,386.00	\$506,108.00	\$50,058,639.00
2002	\$31,463,467.00	\$12,916,663.00	\$1,297,718.00	\$0.00	\$255,219.00	\$121,724.00	\$469,777.00	\$46,524,568.00
2001	\$30,229,822.00	\$12,919,253.00	\$677,029.00	\$0.00	\$270,715.00	\$118,947.00	\$450,984.00	\$44,666,750.00
2000	\$28,912,395.00	\$11,042,453.00	\$2,027,369.00	\$0.00	\$249,799.00	\$119,152.00	\$433,333.00	\$42,784,501.00

As of June 30, 2008

County Fire Tax

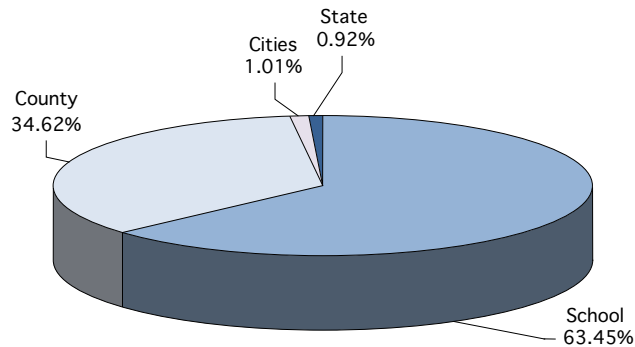
* First year for fire tax collection on real and personal property.

Real and Personal Property Collected and Distributed

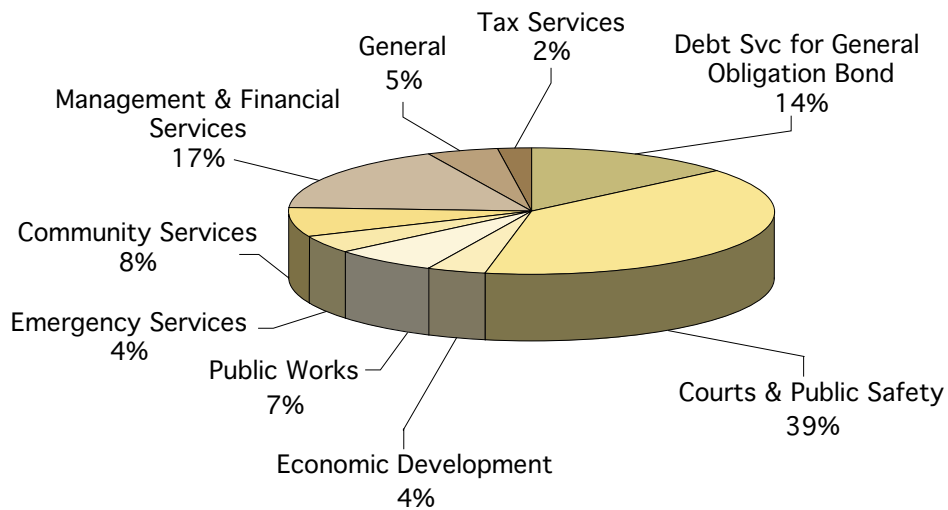




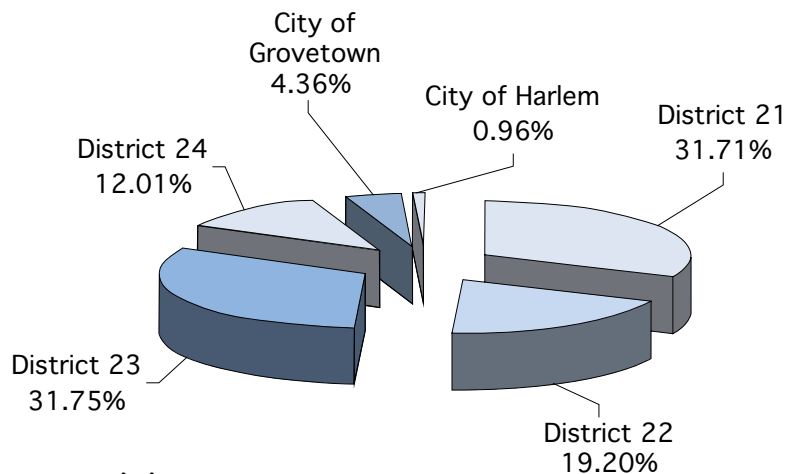
TAX COMMISSIONER TOTAL REVENUE DISTRIBUTION TAXING AUTHORITIES FOR 2007



County Breakdown



Percentage of Tax Received by District





tax commissioner's office annual report • 2007

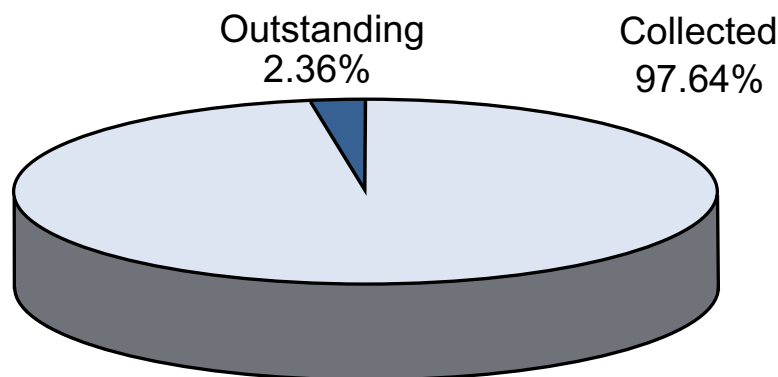
Collection analysis: 5-year history of Property Tax

Tax Year	2003	2004	2005	2006	2007
Original Digest	\$50,447,419	\$59,087,198	\$66,358,636	\$77,161,124	\$89,047,627
*Cumulative Adjustments	\$97,136	\$44,489	\$99,048	\$(39,618)	\$(514,671)
Adjusted Receivable	\$50,544,555	\$59,131,687	\$66,457,684	\$77,121,506	\$88,532,956
Cumulative Collections	\$50,515,182	\$59,116,736	\$66,384,625	\$76,967,936	\$86,439,802
Remaining Balance	\$29,373	\$14,951	\$73,059	\$153,570	\$2,093,154
Collected	99.94%	99.97%	99.89%	99.80%	97.64%
Outstanding	0.06%	0.03%	0.11%	0.20%	2.36%

The Tax Digest is presented annually to the Georgia Department of Revenue (DOR) for approval before tax bills are created.

* Adjustments are submitted annually to DOR in a Final Accounting Report.

Property Tax Collections - 2007



As of June 30, 2008



customer service

In our continuing efforts to offer increased convenience to customers, we recently began providing two new services to Columbia County residents: disabled placards and upgraded telephone service.

Prior to 2006, applicants were required to visit a state driver's license office to receive a **disabled placard** for vehicles. Now, Columbia County residents have the convenience of visiting any one of the Tax Commissioner's two tag offices to obtain a disabled persons placard.

The motor vehicle division receives numerous telephone calls daily. **Phone service** has been upgraded to automate calls so they are answered immediately and routed to the correct person for a speedy response. The result of this innovative improvement has reduced the number of dropped calls and ensures that calls are answered promptly.

Besides providing additional services, the Tax Commissioner's Office works hard to improve existing services. The Applying Tax Commissioner's Office has been exclusively designated to accept **automobile dealer tag and title work**. Because they are allowed to drop off their paperwork and pick it up the next day, dealers are not in competition with walk-in traffic. This system has been recognized by the dealers as an efficient way to process their data in a timely manner.

In an effort to improve customer service for individuals who may qualify for **homestead exemption**, we have publicized information in various media types. The reverse side of every real estate property tax bill contains information that reminds taxpayers of eligibility. Seasonally an insert is included with the monthly Columbia County water bill. Articles are placed in the local paper. Brochures are mailed to new home owners as required by legislation, and letters are mailed to individuals who have changed information on their deed.

We also installed two collection **drop boxes**; one drive-up and one walk-up. Both boxes accept either property tax and/or motor vehicle renewal payments, making it convenient for our customers to avoid lines in the office and eliminating reliance on the post office for timely delivery.

Customers prefer **"one-stop" assistance**. For those taxpayers who live in the rural area of the county, the Applying Office accepts both tag and tax payments, providing a consolidated service for that area. The tag and tax offices in Evans are located in buildings adjacent to each other which also benefits customers, enabling them to transact business in the same local.

The Tax Commissioner's Office continues looking for ways to assist our customers and provide a seamless business experience.





important dates

Motor Vehicle Registration Dates

Motor vehicle registration expires at midnight on the **(first) titled owner's birthday**

Business or enterprise registrations expire at midnight on the last day of the month shown on the license plate or the decal

Leased vehicles are registered by the lessee's birthday

Property Tax Dates

January 1 - April 1

Property tax returns accepted

Applications for freeport and special land-exemptions accepted

January 1 - April 15

Homestead exemption applications accepted

May 1

Personal property mobile home taxes due

May 9

Assessment notices mailed by the Tax Assessor's Office

August 11

Tax bills mailed to property owners

November 15

Deadline for property tax payment

Interest & Penalty Dates

May 1, 2007

Interest starts accruing on 2007 delinquent mobile home tax

November 16, 2007

Interest starts accruing on 2007 delinquent property tax

February 16, 2008

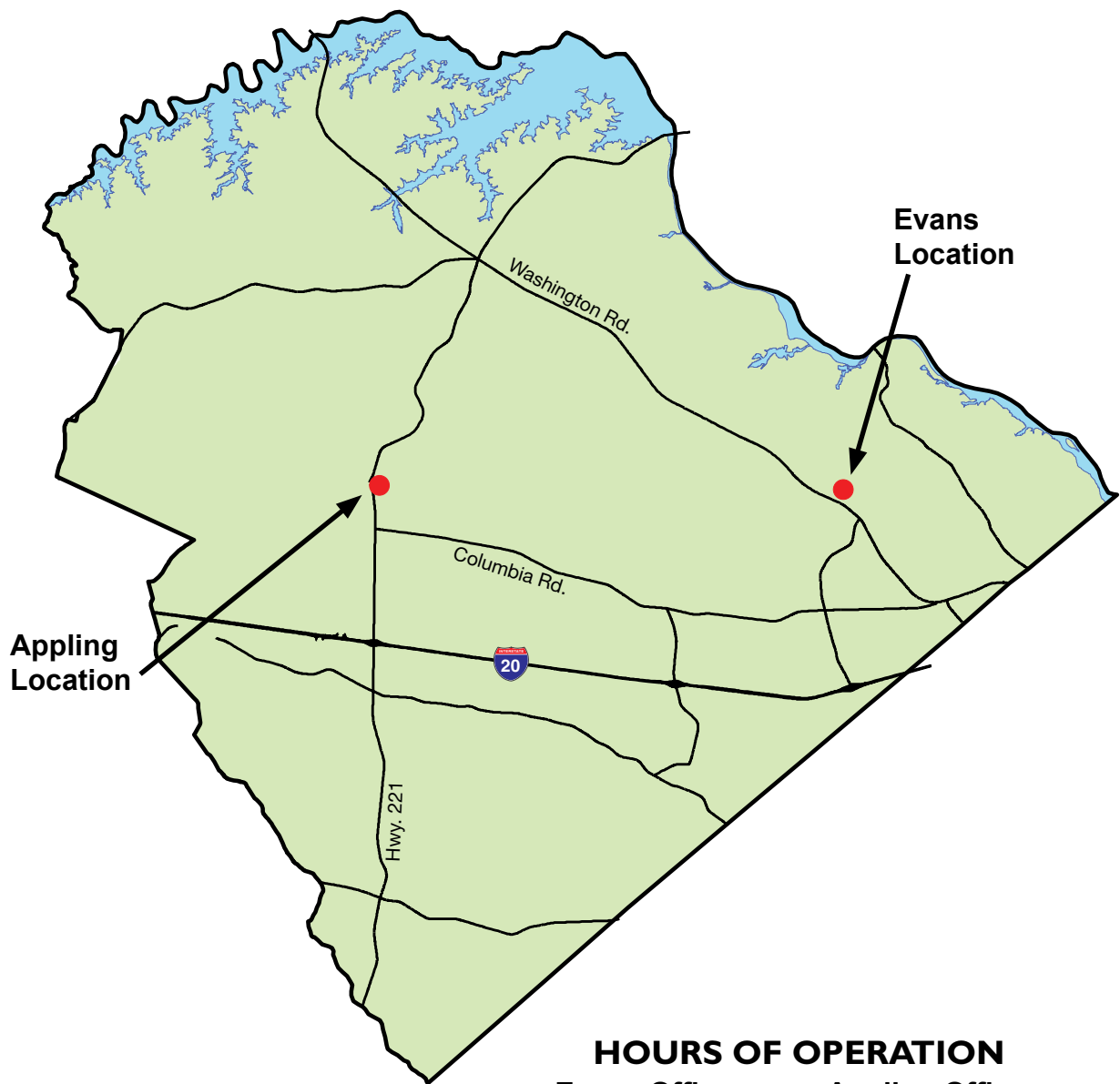
Penalty assessed on 2007 delinquent property tax

March 1, 2008

Liens (Fifa's) filed on 2007 delinquent property tax



COLUMBIA COUNTY



HOURS OF OPERATION

Evans Office

Open Monday - Friday
8:00am - 5:00pm

Appling Office

Open Tuesday - Friday
9:00am - 6:00pm

Columbia County Tax Commissioner

630 Ronald Reagan Dr.
Evans, GA 30809

www.columbiacountyga.gov/taxcommissioner